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14 STEPHEN J. DONELL

15 UNITED STATES DISTRICT COURT
16 CENTRAL DISTRICT OF CALIFORNIA

17 SECURITIES AND EXCHANGE
18 COMMISSION,

19 Plaintiff,

20 v.

21 ROBERT YANG, et al.,

22 Defendants,

23 YANROB'S MEDICAL, INC., et al.,

24 Relief Defendants.

Case No. 5:15-CV-02387-SVW (KKx)

FINAL REPORT AND ACCOUNTING
OF RECEIVER, STEPHEN J. DONELL

[Notice of Filing submitted concurrently
herewith]

Date: December 16, 2019

Time: 1:30 pm

Ctrm: 10A

Judge Hon. Stephen V. Wilson

25 **TO ALL PARTIES, THEIR COUNSEL OF RECORD, AND THIS**
26 **HONORABLE COURT:**

27 **PLEASE TAKE NOTICE THAT** on December 16, 2019, in Courtroom
28 10A of the above-entitled Court, located at 350 W. 1st Street, 10th Floor, Los
Angeles, California 90012, and in accordance with this Court's December 11, 2015
Preliminary Injunction, Order Appointing Receiver, Freezing Assets, and Providing
for Other Ancillary Relief (the "Appointment Order") and Local Rules 66-7(c) and
(d), and 6-1, Stephen J. Donell, the Court-appointed Receiver ("Receiver") for
Defendants Suncor Fontana, LLC, Suncor Hesperia, LLC, Suncor Care Lynwood,

1 LLC, and their respective subsidiaries and affiliates (collectively, the "Receivership
2 Entities" or "Entities") will and hereby does submit the following Final Report and
3 Accounting (the "Final Report"). This Final Report provides a brief summary of the
4 Receiver's activities and efforts as addressed in his prior Quarterly Status Reports,
5 along with a detailed summary of his activities and efforts since the submission of
6 his Extended and Sixth Quarterly Status Report, along with his final accounting
7 summary for the estate of the Receivership Entities (the "Estate"), and his
8 recommendation that, the goals of the instant receivership having been satisfied, a
9 Court-approved final distribution on allowed claims having been completed, but
10 funds remaining available for distribution, the Receiver be authorized to make a
11 small, supplemental distribution on allowed claims and the receivership thereafter
12 be terminated, and the Receiver be discharged and released.

13 **I. EXECUTIVE SUMMARY.**

14 In accordance with the Appointment Order, and the Court's subsequent orders
15 regarding the administration of the instant receivership, the Receiver diligently
16 pursued, and ultimately fulfilled, each of his responsibilities thereunder to the fullest
17 extent possible. The Receiver recovered and collected a total of over \$10.1 million
18 in assets ("Receivership Assets" or "Assets") for the administration and benefit of
19 the Receivership Entities, including via the sale of real property Assets, the recovery
20 of funds from Entity bank accounts, and the turnover of funds from third parties. Of
21 the approximately \$10.1 million that was recovered and collected, the Receiver
22 distributed approximately \$6.1 million to investors, approximately \$200,000 *above*
23 the base distribution amount approved by the Court.

24 The Court has approved the Receiver's and his professionals' fees and
25 expenses in the total amount of \$1,541,444.78, and authorized a reserve for fees and
26 expenses in connection with the wind-down and termination of the instant
27 receivership in the aggregate amount of \$40,000.00. Of the fees and expenses that
28 have been approved by the Court, the Receiver and his professionals have been paid

1 \$1,252,385.46. While neither the remaining \$289,059.32 (the so-called holdback)
 2 nor the reserve have yet been paid, they have already been approved by the Court.

3 Having completed his most recent Court-approved distribution, the Receiver
 4 presently holds approximately \$368,014.97, in cash, for the administration and
 5 benefit of the Receivership Entities. Accordingly, and assuming the Court
 6 authorizes the payment of all previously approved holdbacks, and the reserve, and
 7 after some minimal operational expenses, the Receiver anticipates having a surplus,
 8 after the payment of all fees, expenses, and costs, ranging between \$30,000 and
 9 \$40,000, which funds he proposes to use to make an additional, supplemental
 10 distribution on allowed claims. This information, and more, is detailed in the
 11 Receiver's final Standardized Fund Accounting Report (the "Final Accounting")
 12 attached hereto as **Exhibit 1**.

13 **II. RELEVANT PROCEDURAL BACKGROUND.**

14 The Receiver invites the Court and all interested parties to review his prior
 15 interim, quarterly, and supplemental reports for a general summary of the relevant
 16 facts underlying the above-captioned receivership case, and the activities of the
 17 Receiver and the Receiver's Professionals. Critically, since the submission of his
 18 most recent Quarterly Status Report (ECF No. 237), the Receiver has petitioned for
 19 and secured Court approval of a final distribution on allowed claims in the amount
 20 of nearly \$3 million (see, e.g., ECF Nos. 281, 299), and resolved the Plaintiff
 21 Securities and Exchange Commission's outstanding claims against the Receivership
 22 Entities, via stipulated Final Judgments entered by the Court on May 7, 2019 (see,
 23 e.g., ECF No. 300). Having completed his final distribution on allowed claims, and
 24 approximately \$368,000 remaining on-hand, before the payment of all Court-
 25 approved administrative and professional fees and expenses, the Receiver
 26 recommends that he be authorized to make a small, supplemental, *pro rata*
 27 distribution on allowed claims and thereafter to terminate the instant receivership
 28 and be discharged and released.

1 **III. SUMMARY OF PRIOR ACTIVITIES.**

2 As reflected in the Receiver's Initial through Sixth Quarterly Status Reports
3 (ECF Nos. 20, 53, 69, 129, 150, 174, 216, 237), over the course of the receivership,
4 the Receiver largely focused his efforts on the following key areas:

5 **A. Document Review, Investigation, And Forensic Accounting.**

6 Over the course of the receivership, the Receiver sought and obtained relevant
7 documents and other information relating to the business and financial activities of
8 the Entities from a variety of sources, including the Entities, themselves, the
9 Commission, third party entities including banks, escrow companies, and other
10 financial institutions, and Mason Investments LLC ("Mason"), the subscription
11 agent for the Entities. All told, the Receiver and his forensic accountant obtained
12 and reviewed hundreds of thousands of pages of documents and document
13 equivalents, and – on the basis of that review – developed and submitted two
14 detailed forensic accounting reports, which reports confirmed that funds derived
15 from investors were misappropriated, diverted, or misused in a manner that
16 undermined the investors' EB-5 program immigration goals.

17 Among other things, the Receiver's forensic accounting reports documented
18 substantial commingling of putatively separate investor funds, use of investor funds
19 to purchase an off-book, speculative real property investment, the payment of
20 commissions (including to Mason) from investor funds, and the diversion of
21 investor funds for the benefit of Defendant Yang's medical practice, or to resolve
22 certain of his personal financial obligations. Ultimately, the results of the forensic
23 accounting were instrumental in the Receiver's recovery of certain Receivership
24 Assets, including funds derived from investors that had been diverted from their
25 intended purpose, including in connection with a speculative, undisclosed
26 investment, and certain transactions benefitting Relief Defendant Yanrob's Medical,
27 Inc. ("Yanrob") which administers Defendant Yang's medical practice.

28

B. Asset Administration And Recovery.

The principal assets of the Receivership Entities were real properties, apparently intended by the Defendants to be developed as sub-acute nursing facilities. Other assets included speculative real estate investments unrelated, or indirectly related, to the Entities' expressed investment purpose. As reflected in the Receiver's prior Quarterly Status Reports, the Receiver expended significant time and effort in developing valuations for each of the Entities' real property Assets, and – where those Assets were determined to be of no value to the Estate – in securing Court approval of the Receiver's proposed disposition of those Assets, including via abandonment to foreclosure. Ultimately, the Receiver successfully sold the Entities' valuable real property Assets and, when paired with funds recovered from other sources, including funds turned over from banks¹, Yanrob, and Mason, collected over \$10 million for the benefit and administration of the Estate, inclusive of recoveries and income and interest thereon, and for its investors and creditors.²

C. Claims Development, Processing, And Distribution.

Having completed all appropriate accounting and analysis, and having recovered significant Assets for the benefit of the Estate, the Receiver developed and secured Court approval of a claims process whereby investors in and creditors of the Receivership Entities could submit claims for repayment, based on their net losses, as measured by the difference between their aggregate monetary contributions to and payments from the Receivership Entities. Once all claims processing was concluded, the Receiver also secured Court approval of his recommended treatment of claims, along with an initial distribution of \$3.1 million

¹ Most recently, in August 2019, Bank of America turned over to the Receiver approximately \$113,000 in funds frozen pursuant to the Appointment Order, from accounts held in the name of the Receivership Entities HealthPro Capital Partners, LLC and Suncor Care, Inc.

² As reflected in prior submissions, of this amount, \$1.6 million was remitted to a single, secured creditor, Celtic Bank Corporation. More than another \$6 million has already been distributed to investors with allowed claims.

1 on allowed claims, not including another \$1.6 million distributed to a single, secured
 2 creditor, Celtic Bank Corporation ("Celtic Bank"). (See, e.g., ECF Nos. 206, 222.)
 3 More recently, the Receiver obtained Court approval of his proposed second and
 4 final distribution amount, in excess of \$2.9 million (see ECF No. 299), which
 5 distribution has since been completed³, as described in further detail below. In all,
 6 as of the date of this Final Report, the Receiver has made more than \$6.1 million in
 7 distributions to investors, along with another \$1.6 million payment to Celtic Bank.

8 **D. Ordinary Estate Administration And Operations.**

9 Finally, the Receiver attended to the ordinary administration of the Estate,
 10 including, most importantly, administering Estate Assets, including real property
 11 Assets, pending their disposition, attending to a non-trivial number of pre-
 12 receivership litigation matters, regularly conferring with investors, the Commission,
 13 and other interested parties regarding the status of the receivership, and preparing
 14 and submitting appropriate tax filings on behalf of the Entities.

15 1. Pending Federal and State Court Litigation.

16 At the time Court initially appointed a receiver in this matter, the
 17 Receivership Entities were already in six (6) separate actions brought by investors
 18 in an attempt to recover funds invested. Since the appointment, the Receiver has
 19 endeavored to protect the Estate from diminution by participating, in a limited
 20 matters, in these actions, principally by providing notice of the pendency of the
 21 receivership and the imposition of the Appointment Order's litigation stay, and by
 22 periodically appearing in these actions to provide or file requested status reports and
 23 updates to the presiding judges and interested parties. While a handful of these
 24 matters remain pending, the claims of the investor plaintiffs in these matters against
 25

26 ³ Based on the total funds recovered, the Receiver was able to increase his final
 27 distribution from the approximately \$2.9 million base amount approved by the
 28 Court to \$3,105,324.06, meaning that distributions to-date have already exceeded
 the Receiver's initial estimates by approximately \$200,000, not including the
 supplemental distribution proposed here.

1 the Entities are expected to have been addressed via the Claims Motion, Claims
2 Treatment Motion, and the Receiver's distributions on allowed claims.

3 2. Investor Communications.

4 Since the inception of the receivership, the Receiver has provided information
5 and regular updates to investors and other interested parties via the receivership
6 website, totalwealthreceiver.com, as well as in-person, via telephone, and through
7 counsel. The Receiver and his staff and professionals routinely communicated
8 directly with investors, or investor representatives, to apprise them of or address
9 material developments in the receivership case, including with respect to the status
10 of pending litigation, Receivership Asset recovery efforts, claims, and distributions.

11 3. Preparation and Submission of Necessary Tax Documents.

12 The Receivership Entities have certain tax obligations, including the
13 preparation and submission of appropriate federal and state tax returns, as well as
14 the preparation and distribution of quarterly (K-1) statements to investors. Over the
15 course of the receivership, the Receiver has attended and continues to attend to these
16 obligations, submitting necessary returns and providing necessary information to
17 investors.

18 **IV. SUMMARY OF RECENT ACTIVITIES.**

19 Since the submission of the Receiver's most recent Interim Reports, his
20 activities and efforts have principally concentrated on the following topics:

21 **A. Final Distribution Plan Approval And Completion Of** 22 **Distributions.**

23 In mid-April 2019, the Receiver developed and sought this Court's approval
24 of his proposed final distribution of Receivership Assets (see ECF No. 281, *et seq.*).
25 Specifically, he proposed that, from the approximately \$3.25 million remaining on-
26 hand, he be authorized to set aside a total of approximately \$329,000 to cover
27 accrued and administrative fees and expenses, and thereafter make a final
28 distribution to all holders of allowed claims, on a *pro rata* basis, consistent with this

1 Court's prior orders. The Receiver's proposed final distribution plan contemplated
 2 the Receivership Entities' retention and distribution of approximately \$177,000 in
 3 funds turned over from or frozen in bank accounts maintained by Yanrob and, as a
 4 consequence, was opposed by Yanrob, as well as Defendants Yang and Kano (see
 5 ECF No. 293). Ultimately, the Court rejected the basis for Defendants' opposition,
 6 and approved the Receiver's final distribution plan (see ECF No. 299).

7 The Receiver has since completed the final, aggregate distribution of just over
 8 \$3.1 million on allowed claims. In all, the Receiver has distributed in excess of
 9 \$6.1 million on allowed claims, or more than \$7.7 million, including the funds paid
 10 over to secured creditor Celtic Bank. As further detailed in the Receiver's
 11 concurrently submitted Motion for Order: (1) Approving Final Report and
 12 Accounting; (2) Authorizing Payment of Final Fee Applications of Receiver and
 13 Professionals; (3) Authorizing Submission of Appropriate Tax Returns;
 14 (4) Authorizing Return, Abandonment, or Destruction of Documents, After
 15 Resolution of Appeal; (5) Authorizing Supplemental Distribution; and (6) Closing
 16 Receivership Case and Discharging and Releasing Receiver (the "Motion to
 17 Terminate Receivership"), after the anticipated payment of all Court-approved
 18 professional fees and expenses and any remaining operations expenses, the Receiver
 19 expects to hold a surplus in the aggregate amount of approximately \$30,000 to
 20 \$40,000, which surplus he recommends be distributed to holders of allowed claims,
 21 on a *pro rata* basis, in the form of a supplemental distribution.

22 **B. Resolution Of The Commission's Claims Against The Receivership**
 23 **Entities.**

24 In May 2019, and on behalf of the Receivership Entities, the Receiver entered
 25 into a Consent with the Commission, pursuant to which the Entities resolved the
 26 claims alleged against them by the Commission, and which resulted in the entry of a
 27 Final Judgment against the Entities (see ECF Nos. 284-1, 300). By its terms, the
 28 Final Judgment shall be deemed satisfied by the completion of the Receiver's final

1 distribution (now completed, as discussed above), and by this Court's approval of
2 the instant Final Report (see ECF No. 300). The Receiver respectfully requests that,
3 having completed his final distribution in accordance with the Court's instructions,
4 and having submitted the instant Final Report, the Court deem the Final Judgment
5 satisfied.

6 **C. Preparation Of Final Accounting Summary.**

7 The Receiver has completed an extensive review of his accounting records,
8 and prepared the Final Accounting (again, attached hereto as **Exhibit 1**) which
9 details the balance of funds available to the receivership estate at this time.

10 By way of short summary, and as reflected in the Receiver's prior submissions
11 to the Court, the Receiver recovered a total of more than \$10.1 million for the
12 benefit and administration of the Receivership Entities, incurred approximately
13 \$1.5 million in administrative and professional fees and expenses over the course of
14 the receivership (all of which were approved by this Court, and inclusive of fees
15 approved to wind-down the present receivership), along with approximately
16 \$600,000 in operations costs, and made distributions to Receivership Entity
17 creditors, including investors and a secured creditor, in excess of \$7.7 million. The
18 Receiver respectfully submits that, in accordance with applicable Ninth Circuit
19 precedent, his administration of the Estate has been appropriate and, indeed,
20 successful, resulting in significant recoveries for stakeholders while ensuring that
21 administrative and professional fees remained below the 25% benchmark for
22 presumptive reasonableness in this Circuit. See, e.g., Powers v. Eichen, 229 F.3d
23 1249, 1256 (9th Cir. 2000); In re Coordinated Pretrial Proceedings in Petroleum
24 Prods. Antitrust Litig., 109 F.3d 602, 609 (9th Cir. 1997).

25 As of the date of this Final Report, the Receiver has completed all of the
26 distributions approved by the Court and most of the remaining funds he presently
27 holds are earmarked for accrued and remaining fees and expenses, in accordance
28 with the Court's orders, save the additional balance that he proposes to use to make a

1 supplemental distribution on allowed investor claims. As reflected in the Receiver's
 2 concurrently submitted Motion to Terminate Receivership, the Receiver proposes
 3 that, after the payment of all outstanding fees and expenses, whatever funds remain
 4 on-hand, if any, be distributed on a *pro-rata* basis, to holders of allowed claims, in
 5 the form of a supplemental distribution, with any surplus thereafter remitted to the
 6 Commission.

7 **V. FURTHER RECEIVERSHIP ADMINISTRATION.**

8 As noted above, the Receiver has completed his sale of all saleable Assets,
 9 completed all initially contemplated, Court-approved distributions, including in
 10 satisfaction of the Celtic Bank claim, and resolved the Commission's claims against
 11 the Receivership Entities. His successful recovery of funds for the administration
 12 and benefit of the Receivership Entities is further expected to result in a surplus of
 13 approximately \$30,000 to \$40,000, after the payment of all Court-approved
 14 administrative and professional fees and expenses, along with any outstanding
 15 ordinary operations expenses, which surplus he recommends be used to make a
 16 supplemental, *pro rata* distribution on allowed claims.

17 The Receiver respectfully submits that he has satisfied the goals of the instant
 18 receivership, and that, upon the completion of his recommended supplemental
 19 distribution, there will remain no receivership tasks to complete, save winding down
 20 and terminating the receivership. Accordingly, and as reflected in his concurrently
 21 submitted Motion to Terminate Receivership, the Receiver recommends that this
 22 Court approve and accept this Final Report, including the attached Final
 23 Accounting, authorize the Receiver to make the recommended supplemental
 24 distribution, permit the Receiver to undertake the tasks necessary to wind-down and
 25 the receivership, and thereafter terminate the receivership and discharge and release
 26 the Receiver.

27

28

1 **VI. CONCLUSION AND PETITION FOR FURTHER INSTRUCTIONS.**

2 Based on the information presented above, the Receiver respectfully requests
3 that this Court enter an order accepting the instant Final Report, including the
4 appended Final Accounting, and approving the efforts and actions undertaken by the
5 Receiver since his appointment in connection with his administration of the
6 Receivership Entities and their Estate.

7
8 Dated: November 14, 2019

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP
DAVID R. ZARO
JOSHUA A. DEL CASTILLO
NORMAN M. ASPIS

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11 By: /s/ Joshua A. del Castillo

12 JOSHUA A. DEL CASTILLO
13 Attorneys for Receiver
14 STEPHEN J. DONELL
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VERIFICATION

I have read the foregoing FINAL REPORT AND ACCOUNTING OF
RECEIVER, STEPHEN J. DONELL, and know its contents.

I am the Receiver appointed in the above-entitled action. I believe the matters
stated in the foregoing document are true, to the best of my current knowledge.

Executed on November 5, 2019, at Los Angeles, California.


Stephen J. Donell, Receiver

Standardized Fund Accounting Report for Suncor Receivership Estate- Cash Basis
Receivership; Civil Court Docket No. 5:15-cv-02387-SVW (KKx)
Reporting Period 10/1/16-8/31/19

Fund Accounting:	Dec-16	Dec-17	Dec-18	Aug-19	Cumulative	
	Detail	Detail	Detail	Detail	Subtotal	Grand Total
Beginning Balance:						
Increases in Fund Balance:						
Business Income	581,417.68	3,291.71	-	-	584,709.39	
Cash and Securities	-	-	-	-	-	
Interest/Dividend Income	4,017.64	12,310.85	31,787.92	19,136.12	67,252.53	
Business Asset Liquidation	2,220,210.26	1,540,167.16	809,311.51	113,282.41	4,682,971.34	
Personal Asset Liquidation	-	-	-	-	-	
Third-Party Litigation Income	21,550.16	2,772,480.88	-	20,468.03	2,814,499.07	
Miscellaneous- Funds Turned Over	2,007,255.00	-	-	-	2,007,255.00	
Total Funds Balance:	4,834,450.74	4,328,250.60	841,099.43	152,886.56	10,156,687.33	10,156,687.33
Decreases in Fund Balance:						
Disbursements to Investors	-	-	3,024,421.40	3,106,024.06	6,130,445.46	6,130,445.46
Disbursements for Receivership Operations						
<i>Disbursements to Receiver or Other Professionals</i>	761,807.36	209,249.97	117,190.93	365,818.54	1,454,066.80	
<i>Business Asset Expenses</i>	442,435.50	154,051.10	(5,708.57)	-	590,778.03	
<i>Personal Asset Expenses</i>	9,265.83	-	-	-	9,265.83	
<i>Investment Expenses</i>	950.00	1,474.00	1,531.51	160.73	4,116.24	
<i>Third-Party Litigation Expenses</i>	-	-	-	-	-	
1. Attorney Fees	-	-	-	-	-	
2. Litigation Expenses	-	1,600,000.00	-	-	1,600,000.00	
<i>Total Third-Party Litigation Expenses</i>	-	1,600,000.00	-	-	1,600,000.00	
<i>Tax Administrator Fees and Bonds</i>			-	-	-	
<i>Federal and State Tax Payments</i>			-	-	-	
Total Disbursements for Receivership Operations	1,214,458.69	1,964,775.07	113,013.87	365,979.27	3,658,226.90	3,658,226.90
Disbursements for Distribution Expenses Paid by the Fund:						
<i>Distribution Plan Development Expenses:</i>						
1. Fees:						
Fund Administrator.....				-	-	
Independent Distribution Consultant (IDC).....				-	-	
Distribution Agent.....				-	-	
Consultants.....				-	-	
Legal Advisers.....				-	-	
Tax Advisers.....				-	-	
2. Administrative Expenses				-	-	
3. Miscellaneous				-	-	
<i>Total Plan Development Expenses</i>	0	0	0	0	-	-
<i>Distribution Plan Implementation Expenses:</i>						
1. Fees:						
Fund Administrator.....				-	-	
Independent Distribution Consultant (IDC).....				-	-	
Distribution Agent.....				-	-	
Consultants.....				-	-	
Legal Advisers.....				-	-	
Tax Advisers.....				-	-	
2. Administrative Expenses				-	-	
3. Investor Identification:						
Notice/Publishing Approved Plan.....				-	-	
Claimant Identification.....				-	-	
Claims Processing.....				-	-	
Web Site Maintenance/Call Center.....				-	-	
4. Fund Administrator Bond				-	-	
5. Miscellaneous				-	-	
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses				-	-	
<i>Total Plan Implementation Expenses</i>	-	-	-	-	-	-
Total Disbursements for Distribution Expenses Paid by the Fund						-
Disbursements to Court/Other:						
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>				-	-	
<i>Federal Tax Payments</i>				-	-	
Total Disbursements to Court/Other:						-
Total Funds Disbursed:	1,214,458.69	1,964,775.07	3,137,435.27	3,472,003.33	9,788,672.36	9,788,672.36
Ending Balance (As of 6/30/2019):	3,619,992.05	5,983,467.58	3,687,131.74	2,664,350.81	368,014.97	368,014.97

Receiver:
By: _____
(Signature)
Stephen J. Donell
(Printed Name)

Date: _____

PROOF OF SERVICE

Securities and Exchange Commission v. Robert Yang, Suncor Fontana, et al.
 USDC, Central District of California – Case No. 5:15-cv-02387-SVW (KKx)

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action. My business address is 865 S. Figueroa Street, Suite 2800, Los Angeles, California 90017-2543.

A true and correct copy of the foregoing document(s) described below will be served in the manner indicated below:

**FINAL REPORT AND ACCOUNTING OF
 RECEIVER, STEPHEN J. DONELL**

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – the above-described document will be served by the Court via NEF. On **November 14, 2019**, I reviewed the CM/ECF Mailing Info For A Case for this case and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

- **Zachary T. Carlyle**
 carlylez@sec.gov, kasperg@sec.gov, karpeli@sec.gov,
 blomgrene@sec.gov, NesvigN@sec.gov
- **Eric David Dean**
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- 3 • **Melissa Katherine Zonne**
mzonne@allenmatkins.com,mlyons@allenmatkins.com

6 2. **SERVED BY U.S. MAIL OR OVERNIGHT MAIL (indicate method for each**
 7 **person or entity served)**: On **November 14, 2019**, I served the following person(s)
 8 and/or entity(ies) in this case by placing a true and correct copy thereof in a sealed
 9 envelope(s) addressed as indicated below. I am readily familiar with this firm's
 10 practice of collection and processing correspondence for mailing. Under that practice
 11 it is deposited with the U.S. postal service on that same day in the ordinary course of
 12 business. I am aware that on motion for party served, service is presumed invalid if
 13 postal cancellation date or postage meter date is more than 1 (one) day after date of
 14 deposit for mailing in affidavit. Or, I deposited in a box or other facility regularly
 15 maintained by FedEx, or delivered to a courier or driver authorized by said express
 16 service carrier to receive documents, a true copy of the foregoing document(s) in
 17 sealed envelopes or packages designated by the express service carrier, addressed as
 18 indicated above on the above-mentioned date, with fees for overnight delivery paid
 19 or provided for.

15 Franchise Tax Board (FTB)
 16 P.O. Box 2952
 17 Sacramento, CA 95812-2952

Via U.S. Mail

17 Internal Revenue Service
 18 880 Front Street
 19 San Diego, CA 92101-8869

Via U.S. Mail

20 I declare that I am employed in the office of a member of the Bar of this Court at
 21 whose direction the service was made. I declare under penalty of perjury under the laws of
 22 the United States of America that the foregoing is true and correct. Executed on
 23 **November 14, 2019** at Los Angeles, California.

23 /s/ Martha Diaz
 24 Martha Diaz